

ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh pengendalian internal, akuntabilitas, dan transparansi pengelolaan keuangan daerah terhadap kinerja pemerintah daerah pada Organisasi Perangkat Daerah Kabupaten Gresik.

Penelitian ini merupakan penelitian kuantitatif. Responden yang digunakan adalah pegawai pada Organisasi Perangkat Daerah Kabupaten Gresik. Sampel dalam penelitian ini diperoleh menggunakan metode *purposive sampling* dan diperoleh 130 responden dengan teknik pengumpulan data menggunakan kuesioner, dari 130 kuesioner yang dibagikan terdapat 1 kuesioner yang gugur karena hilang. Analisis data yang digunakan dalam penelitian ini adalah Analisis Regresi Linier Berganda.

Hasil penelitian ini menunjukkan bahwa variabel pengendalian internal, akuntabilitas, dan transparansi pengelolaan keuangan daerah berpengaruh positif terhadap kinerja pemerintah daerah. Hal ini menunjukkan bahwa pegawai Organisasi Perangkat Daerah Kabupaten Gresik mampu melaksanakan tugas pemerintahan secara optimal, sehingga dapat mencapai tujuan organisasi pemerintah dalam memberikan kinerja pemerintah kepada masyarakat. Dengan demikian, seluruh hipotesis dalam penelitian ini terbukti kebenarannya.

Kata kunci: Pengendalian Internal, Akuntabilitas, Transparansi, dan Kinerja pemerintah.

ABSTRACT

This research aimed to examine and analyze the effect of internal control, accountability and transparency of regional finance management on local government's performance of Gresik district Regional Device Organization.

The research was quantitative. While, the respondents were employees of Gresik district Regional Device Organization. Moreover, the data collection technique used purposive sampling. In line with, there were 130 respondents as sample. Furthermore, the instrument used questionnaires. The questionnaires were distributed directly to respondents. However, there was one questionnaire which missing or did not returned. Additionally, the data analysis technique used multiple linear regression.

The research result concluded internal control of regional financial management had positive effect on local government's performance of Gresik district Regional Device Organization. Likewise, accountability had positive effect on local government's performance of Gresik district Regional Device Organization. Similarly, transparency of regional financial management had positive effect on the performance of local governments. In other word, employees of Gresik district Regional Device Organization were able to carry out government tasks optimally. In consequence, they could achieve government organization's objectives in order to have government's performance on the community. Thus, all hypotheses in this research were successfully proven.

Keywords: Internal Control, Accountability, Transparency, Government's Performance



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